

115TH CONGRESS  
2D SESSION

# S. 2276

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## AN ACT

To require agencies to submit reports on outstanding recommendations in the annual budget justification submitted to Congress.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Good Accounting Obli-  
3 gation in Government Act” or the “GAO–IG Act”.

4 **SEC. 2. REPORTS ON OUTSTANDING GOVERNMENT AC-  
5 COUNTABILITY OFFICE AND INSPECTOR GEN-  
6 ERAL RECOMMENDATIONS.**

7 (a) DEFINITION.—In this section, the term “agency”  
8 means—

9 (1) a designated Federal entity, as defined in  
10 section 8G(a)(2) of the Inspector General Act of  
11 1978 (5 U.S.C. App.);

12 (2) an establishment, as defined in section  
13 12(2) of the Inspector General Act of 1978 (5  
14 U.S.C. App.); and

15 (3) legislative branch agencies, including the  
16 Government Publishing Office, the Library of Con-  
17 gress, the Office of the Architect of the Capitol, and  
18 the United States Capitol Police.

19 (b) REQUIRED REPORTS.—In the annual budget jus-  
20 tification submitted to Congress, as submitted with the  
21 budget of the President under section 1105 of title 31,  
22 United States Code, each agency shall include—

23 (1) a report listing each public recommendation  
24 of the Government Accountability Office that is des-  
25 ignated by the Government Accountability Office as  
26 “open” or “closed, unimplemented” for a period of

1 not less than 1 year preceding the date on which the  
2 annual budget justification is submitted;

3 (2) a report listing each public recommendation  
4 for corrective action from the Office of Inspector  
5 General of the agency that—

6 (A) was published not less than 1 year be-  
7 fore the date on which the annual budget jus-  
8 tification is submitted; and

9 (B) for which no final action was taken as  
10 of the date on which the annual budget jus-  
11 tification is submitted; and

12 (3) a report on the implementation status of  
13 each public recommendation described in paragraphs  
14 (1) and (2), which shall include—

15 (A) with respect to a public recommenda-  
16 tion that is designated by the Government Ac-  
17 countability Office as “open” or “closed,  
18 unimplemented”—

19 (i) that the agency has decided not to  
20 implement, a detailed justification for the  
21 decision; or

22 (ii) that the agency has decided to  
23 adopt, a timeline for full implementation,  
24 to the extent practicable, if the agency de-

1           termines that the recommendation has  
2           clear budget implications;

3           (B) with respect to a public recommenda-  
4           tion for corrective action from the Office of In-  
5           spector General of the agency for which no final  
6           action or action not recommended has been  
7           taken, an explanation of the reasons why no  
8           final action or action not recommended was  
9           taken with respect to each audit report to which  
10          the public recommendation for corrective action  
11          pertains;

12          (C) with respect to an outstanding  
13          unimplemented public recommendation from the  
14          Office of Inspector General of the agency that  
15          the agency has decided to adopt, a timeline for  
16          implementation;

17          (D) an explanation for any discrepancy be-  
18          tween—

19                 (i) the reports submitted under para-  
20                 graphs (1) and (2);

21                 (ii) the semiannual reports submitted  
22                 by the Office of Inspector General of the  
23                 agency under section 5 of the Inspector  
24                 General Act of 1978 (5 U.S.C. App.); and

1 (iii) reports submitted by the Govern-  
2 ment Accountability Office relating to pub-  
3 lic recommendations that are designated by  
4 the Government Accountability Office as  
5 “open” or “closed, unimplemented”; and  
6 (E) for the first 12 months after a public  
7 recommendation is made, if the agency is deter-  
8 mining whether to implement the public rec-  
9 ommendation, a statement describing that the  
10 agency is doing so, which shall exempt the  
11 agency from the requirements under subpara-  
12 graphs (B) and (C) with respect to that public  
13 recommendation.

14 (c) COPIES OF SUBMISSIONS.—Each agency shall  
15 provide a copy of the information submitted under sub-  
16 section (b) to the Government Accountability Office and  
17 the Office of Inspector General of the agency.

18 **SEC. 3. TIMELINE FOR AGENCY STATEMENTS.**

19 Section 720(b) of title 31, United States Code, is  
20 amended—

21 (1) in paragraph (1), by striking “61st” and in-  
22 serting “181st”; and

1           (2) in paragraph (2), by striking “60” and in-  
2           serting “180”.

Passed the Senate December 6, 2018.

Attest:

*Secretary.*



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